



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

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No. 40 Dispur, Monday, 20th January, 2025, 30th Pausa, 1946 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

OFFICE OF THE PRINCIPAL COMMISSIONER OF STATE TAX

CUM COMMISSIONER OF TAXES, ASSAM

NOTIFICATION No. 54/2025-GST

The 18th January, 2025

CT/GST-14/2017/367.— In exercise of the powers conferred by the first proviso to sub-section (1) of section 37 read with section 168 of the Assam Goods and Services Tax Act, 2017 (Assam Act No. XXVIII of 2017), the Commissioner, on the recommendations of the Council, is hereby pleased to make the following further amendment in notification No. 42/2021-GST (No. CT/GST-14/2017/292) dated the 22nd January, 2021 of the Principal Commissioner of State Tax, Assam, published in the Assam Gazette, Extraordinary, No. 57 dated the 25th January, 2021, namely:—

In the said notification, after the third proviso, the following proviso shall be inserted, namely:-

“Provided also that the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act for the tax period December, 2024, shall be extended till the thirteenth day of January, 2025 and for the registered persons who are required to furnish return under proviso of the said sub-section, for the tax period October to December, 2024, shall be extended till the fifteenth day of January, 2025.”

This notification shall be deemed to have been issued on the 10th of January, 2025.

JITU DOLEY,

Principal Commissioner of State Tax, Assam.